

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'C' BENCH: CHENNAI**

श्री महावीर सिंह, उपाध्यक्ष एवं श्री एम बाला गणेश, लेखा सदस्य के समक्ष  
**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.2245 to 2249 /Chny/2018  
निर्धारण वर्ष /Assessment Years: 2008-09 to 2012-13

The Income Tax Officer  
(Exemptions), Ward-2,  
Chennai.

**Vs.** M/s. Young Men's Christian  
Association,  
New No.24, (Old No.223),  
N.S.C. Bose Road,  
Chennai – 600 001.

(अपीलार्थी/Appellant)

**[PAN: AAATY 0296N]**  
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Ms. Vijayaprabha, JCIT  
प्रत्यर्थी की ओर से /Respondent by : Shri G. Reddy Prakash, C.A  
सुनवाई की तारीख/Date of Hearing : 24.02.2020  
घोषणा की तारीख /Date of Pronouncement : 24.02.2020

**आदेश / ORDER**

**PER BENCH:**

All the five appeals filed by the Revenue are directed against the common order of the Ld. Commissioner of Income Tax (Appeals)-17, Chennai dated 27.03.2018 relevant to the assessment years 2008-09 to 2012-13.

2. At the time of hearing, by way of written submission, the Id. Counsel for the assessee has tabulated the addition made in the respective assessment

years and the tax effect as detailed below:

Assessment Year	Addition made (INR)	Tax Effect (INR)
2008-09	84,23,000	25,26,900
2009-10	74,60,000	22,38,000
2010-11	21,12,000	6,33,600
2011-12	70,40,600	21,12,180
2012-13	1,43,10,000	42,93,000

3. With the above, the Ld. Counsel has submitted that the tax effect in all the appeals filed by the Revenue are less than the monetary limit of ₹.50,00,000/- fixed by the CBDT to file an appeal by the Revenue before the Tribunal as per the CBDT Circular No. 17/2019, dated 08.08.2019. The Id. DR fairly conceded the submissions made by the Id. Counsel for the assessee. Being so, the Revenue authorities are precluded from filing the appeal before the Tribunal, since the tax effect is less than ₹.50,00,000/- in these appeals and the appeals filed by the Revenue are liable to be dismissed. Accordingly, all the appeals filed by the Revenue are dismissed.

4. In the result, all the five appeals filed by the Revenue are dismissed.

*Order pronounced on 24<sup>th</sup> day of February, 2020 in Chennai.*

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

Sd/-

(एम बाला गणेश)

(M. BALAGANESH)

लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 24<sup>th</sup> February, 2020.

EDN, Sr. P.S

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकर आयुक्त (अपील)/CIT(A) 4. आयकर आयुक्त/CIT 5. विभागीय प्रतिनिधि/DR 6. गार्ड फाईल/GF